

2005 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB100)

Received: 06/21/2005

Received By: jkreye

Wanted: Today

Identical to LRB:

For: James Kreuser (608) 266-5504

By/Representing: a.j.

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - miscellaneous

Extra Copies: RNK

Submit via email: YES

Requester's email: Rep.Kreuser@legis.state.wi.us

Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us

Pre Topic:

No specific pre topic given

Topic:

Managed forest land yield tax exemption; livestock credit to include farm-raised pheasants

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 06/21/2005	kfollett 06/21/2005		_____ _____			
/1			jfrantze 06/21/2005	_____ _____	mbarman 06/21/2005	mbarman 06/21/2005	

FE Sent For:

<END>

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/?	jkreye	1/1kjf	6/24	6/27			
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FE Sent For:

<END>

2064/1
LARNK
WLS
E. H. H.

**ASSEMBLY AMENDMENT ,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2005 ASSEMBLY BILL 100**

in 6-21-05

now

D-V

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 575, line 17: delete that line and substitute: "poultry, including
3 farm-raised pheasants, but not including other farm-raised game birds or ratites;
4 fish that are raised in".

5 **2.** Page 648, line 2: delete that line and substitute: "poultry, including
6 farm-raised pheasants, but not including other farm-raised game birds or ratites;
7 fish that are raised in".

8 **3.** Page 684, line 5: delete that line and substitute: "poultry, including
9 farm-raised pheasants, but not including other farm-raised game birds or ratites;
10 fish that are raised in".

11 (END)

INSERT 1-10

**ASSEMBLY AMENDMENT ,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2005 ASSEMBLY BILL 100**

INSERT 1-10

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 986, line 6: after that line insert:

3 “(7p) MANAGED FOREST LAND YIELD TAX EXEMPTION. Notwithstanding the
4 requirement to pay a yield tax specified under section 77.87 (1) of the statutes, an
5 owner of managed forest land is exempt from the payment of the yield tax under
6 section 77.87 (1) of the statutes on any timber that was damaged by the forest fire
7 that occurred on May 5, 2005, in Adams County and that is harvested before May 1,
8 2006.”.

9 (END)

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

June 21, 2005

LRBb0566/1dn

RNK:wli:jf

↓
EJK: /mk+ wli

Please review this amendment closely to ensure that the relevant forest fire has been sufficiently described and to ensure that the amendment is otherwise consistent with your intent. I have included a harvesting deadline of May 1, 2006, to receive the yield tax exemption. Is this O.K.?

It is possible that a Wisconsin court would find that this amendment is a "private or local law" which, under art. IV, sec. 18 of the Wisconsin Constitution, must be enacted as single-subject legislation. If so, this amendment cannot validly be enacted as part of the budget bill, which clearly encompasses more than one subject. Under *Milwaukee Brewers Baseball Club v. Wisconsin Dept. of Health and Social Services*, 130 Wis. 2d 79, 115 (1986), "a legislative provision which is specific to any person, place or thing is a private or local law within the meaning of art. 4, sec. 18, unless: 1) the general subject matter of the provision relates to a state responsibility of statewide dimension; and 2) its enactment will have direct and immediate effect on a specific statewide concern or interest." As it is difficult to predict the potential for and outcome of any court action on this amendment, you may wish to consider introducing this proposal as a separate bill.

Robin N. Kite
Legislative Attorney
Phone: (608) 266-7291
E-mail: robin.kite@legis.state.wi.us



**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb0535/1dn
JK:lmk:rs

June 21, 2005

also
elw
~~Representative Kreuser:~~

This amendment adds farm-raised pheasants to the definition of livestock for purposes of the dairy and livestock modernization tax credits.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0614/1dn
JK&RNK:lmk&wlj:jf

June 21, 2005

Please review this amendment closely to ensure that the relevant forest fire has been sufficiently described and to ensure that the amendment is otherwise consistent with your intent. I have included a harvesting deadline of May 1, 2006, to receive the yield tax exemption. Is this O.K.?

It is possible that a Wisconsin court would find that this amendment is a "private or local law" which, under art. IV, sec. 18 of the Wisconsin Constitution, must be enacted as single-subject legislation. If so, this amendment cannot validly be enacted as part of the budget bill, which clearly encompasses more than one subject. Under *Milwaukee Brewers Baseball Club v. Wisconsin Dept. of Health and Social Services*, 130 Wis. 2d 79, 115 (1986), "a legislative provision which is specific to any person, place or thing is a private or local law within the meaning of art. 4, sec. 18, unless: 1) the general subject matter of the provision relates to a state responsibility of statewide dimension; and 2) its enactment will have direct and immediate effect on a specific statewide concern or interest." As it is difficult to predict the potential for and outcome of any court action on this amendment, you may wish to consider introducing this proposal as a separate bill.

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This amendment also adds farm-raised pheasants to the definition of livestock for purposes of the dairy and livestock modernization tax credits.

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